

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

Mansfield, Louisiana

**Annual Financial Statements
As of and for the year ended
December 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-6-07

**Deborah D. Dees, MBA, CPA
122 Jefferson Street
Mansfield, Louisiana 71052
318-872-3007**

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LOUISIANA**

Financial Statements
December 31, 2006

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Independent Accountant's Report

Board of Directors
Eleventh Judicial District Indigent Defender Board
DeSoto and Sabine Parishes, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the Eleventh Judicial District Indigent Defender Board, DeSoto and Sabine Parishes, Louisiana as of and for the year ended December 31, 2006, which collectively comprise the Eleventh Judicial District Indigent Defender Board's basic financial statements as listed in the table of contents in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Eleventh Judicial District Indigent Defender Board.

A review consists principally of inquiries of personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information, on pages 3 through 4 and 15, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 10, 2007, on the results of our agreed-upon procedures.

Deborah D. Dees, CPA

Mansfield, Louisiana
May 10, 2007

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006**

Our discussion and analysis of the Eleventh Judicial District Indigent Defender Board's financial performance provides a narrative overview of the financial activities for the year ended December 31, 2006. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Board as a whole and present a longer-term view of the Board's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending.

Our financial statements provide these insights into the results of the year's operations:

- Program revenues increased by \$9,335 over 2005 due to increased fines and fees generated in the District; however total revenues decreased by \$27,728. This is due to a \$37,063 decrease in Indigent Defender Assistance received from the state for a large murder case during the prior year.
- Expenses decreased \$8,518 from 2005. Expenses increased in 2005 due to the Board's dealings with a high profile death penalty murder case that led to an increased workload. The Board was no longer involved in this case in 2006.
- Net assets decreased by \$63,532 or approximately 31%.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

A summary of the Statement of Net Assets is as follows:

	Governmental Activities 2006	Governmental Activities 2005
ASSETS		
Current and other assets	\$ 81,002	\$ 142,238
Total assets	<u>81,002</u>	<u>142,238</u>
LIABILITIES		
Current liabilities		
Long-term liabilities		
Total liabilities		
FUND BALANCE/NET ASSETS		
Unreserved	81,002	142,238
Total net assets	<u>\$ 81,002</u>	<u>\$ 142,238</u>

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2006**

A summary of the Statement of Activities is as follows

	Governmental Activities	
	2006	2005
General Revenues		
Bond fees, forfeitures, and court costs	\$ 237,827	\$ 228,492
Indigent Defender Assistance	14,074	51,137
Interest income	85	85
Total Revenue	251,986	279,714
Program Expenses		
Contract labor - indigent defenders	305,148	290,996
Contract labor - other	7,012	8,584
Accounting and legal	3,200	3,200
Office expense	108	48
Insurance - bond	50	50
Other legal		18,543
Restitution expense		2,615
Total expenses	315,518	324,036
Excess (deficiency) of revenues over expenditures	(63,532)	(44,322)
Net assets, beginning of year	144,534	186,561
Net assets, end of year	\$ 81,002	\$ 144,534

Budgetary Highlights

The ID Board adopted a budget for its General Fund for the year ended December 31, 2006. There was one amendment to the budget during the year. The budgeted expenditures in the final amended budget were \$4,225 less than the original budget. The decreased appropriations were made to reflect a decrease in other expenditures that had been spent during a high profile case during the prior year.

Contacting the Board's Financial Management

This financial report is designed to provide a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have any questions about this report or need additional information, contact:

David Means
Eleventh Judicial District Indigent Defender Board
Post Office Box 689
Mansfield, LA 71052

Basic Financial Statements

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LA**

GOVERNMENTAL FUND BALANCE SHEET / STATEMENT OF NET ASSETS

December 31, 2006

	<u>Governmental Fund</u> <u>General Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Assets</u>
ASSETS			
Current assets			
Cash and cash equivalents	\$ 81,002		\$ 81,002
Total Current Assets	<u>81,002</u>		<u>81,002</u>
Noncurrent assets			
Restitution Receivable	2,615		2,615
Allowance for Doubtful Accounts	<u>(2,615)</u>		<u>(2,615)</u>
TOTAL ASSETS	<u>\$ 81,002</u>		<u>\$ 81,002</u>
LIABILITIES			
Current Liabilities			
None	\$		\$
Total Liabilities			
FUND BALANCE / NET ASSETS			
Fund Balance			
Unreserved	81,002		
Net Assets			
Unrestricted			<u>81,002</u>
TOTAL LIABILITES, FUND BALANCE AND NET ASSETS	<u>\$ 81,002</u>		<u>\$ 81,002</u>

See accountant's review report and accompanying notes.

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LA
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2006

	<u>Governmental Fund</u>		<u>Statement of Activities</u>
	<u>General Fund</u>	<u>Adjustments</u>	
Program Expenses			
Judiciary			
Contract Labor- Indigent Defenders	\$ 305,148		\$ 305,148
Contract Labor- Other	7,012		7,012
Accounting and Legal	3,200		3,200
Office Expense	108		108
Insurance - Bond	50		50
Total Expenditures /Program Expenses	<u>315,518</u>		<u>315,518</u>
Net Program Expense	<u>315,518</u>		<u>315,518</u>
General Revenues			
Bond fees, forfeitures, and court costs	237,827		237,827
Indigent Defender Assistance	14,074		14,074
Interest Income	85		85
Total General Revenues	<u>251,986</u>		<u>251,986</u>
Change in Net Assets			<u>251,986</u>
Excess (Deficiency) of Revenues Over Expenditures	(63,532)		
Fund Balance/ Net Assets, beginning of year	<u>144,534</u>		<u>144,534</u>
Fund Balance / Net Assets, end of year	<u>\$ 81,002</u>		<u>\$ 398,520</u>

Notes to the Financial Statements

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD

MANSFIELD, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2006

INTRODUCTION

The Eleventh Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 12:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parishes of DeSoto and Sabine, Louisiana. The Board members are composed of three members appointed by the District Court. The Board members serve without compensation. The Board of Directors exercises all administrative functions with respect to the operation and management of the Indigent Defender Board.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Eleventh Judicial District Indigent Defender Board have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the 11th Judicial District Court for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the Eleventh Judicial District Indigent Defender Board includes all funds that are within the oversight responsibility of the Defender Board. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the Indigent Defender Board is a component of the Eleventh Judicial District Court. The accompanying financial statements present information only on the funds maintained by the Indigent Defender Board and do not present information of the Eleventh Judicial District Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

C. BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the board as a whole. These statements include all the financial activities of the Indigent Defender Board. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIC FINANCIAL STATEMENTS (continued)

nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues - Program revenues are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues. The Indigent Defender Board does not charge fees for services; therefore there are no program revenues.

General Revenues - Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The 11th Judicial District Indigent Defender Board uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the Indigent Defender are classified as governmental funds. The governmental fund of the Indigent Defender Board includes:

General Fund

The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the 11th Judicial District Indigent Defender Board and accounts for all financial resources.

D. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Basis of accounting refers to when revenues or expenditures/expenses are recognized in accounts and reported in the financial statements. Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements.

Accrual Basis – Government-Wide Financial Statements (GWFS)

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Revenues, expenses, gains and losses resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis – Fund Financial Statements (FFS)

All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources at the end of the period. In the fund financial statements, governmental funds are presented on the

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS / BASIS OF ACCOUNTING (continued)

modified accrual basis of accounting. Revenues are recognized when "measurable and available". Measurable means the amount of the transaction can be determined and available means collectible within the current period or within sixty days of year end to be used to pay liabilities of the current period. Expenditures (including capital outlays) are recorded when the related fund liability is incurred. This approach is then reconciled, through adjustment, to a government-wide view of Indigent Defender Board operations.

The Indigent Defender Board uses the following practices in recording revenues and expenditures:

Revenues

Substantially all revenues are recorded when they are received by the Indigent Defender Board.

Interest income on time deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, all revenues received by the Indigent Defender Board have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

The Chairman of the Board directs the preparation of a proposed budget and submits same to the Board of Directors. Annually the Indigent Defender Board adopts a budget for the General Fund on the modified accrual basis of accounting. Amounts are available for expenditures only to the extent included within the budget. Budgetary amendments require the approval of the Board of Directors. Beginning and ending fund balances are not budgeted. All appropriations lapse at year end.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The fund may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS (continued)

As December 31, 2006, the Indigent Defender Board has cash (book balances) totaling \$81,002 as follows:

Demand deposits	\$ 67,638
Time deposits	<u>13,364</u>
Total	<u>\$ 81,002</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2006 the Indigent Defender Board had \$ 96,982 in deposits (collected bank balances). These deposits are secured from risk by \$ 96,982 of federal deposit insurance.

G. RESTITUTION RECEIVABLE / ALLOWANCE FOR DOUBTFUL ACCOUNTS

In February 2001, a former employee of the Eleventh Judicial district Indigent Defender Board was ordered by the DeSoto Parish Court to repay \$47,656 of stolen funds. The Court ordered the defendant to pay \$300 per month restitution and to submit monthly reports to a probation officer, giving monthly gross income. The probation officer was to report to the Court any increase of income. Collection was not expected to exceed ten percent. No payments have been received for restitution for several years. The allowance is reported because the receivable was deemed uncollectible in 2005.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). The Eleventh Judicial District Indigent Defender Board has no capital assets.

I. COMPENSATED ABSENCES

The Indigent Defender Board contracts for all services, and, therefore, has no employees. As such, the Indigent Defender Board is not required to adopt a formal vacation and leave policy.

J. RELATED PARTY TRANSACTIONS

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. There were no related party transactions.

K. RISK MANAGEMENT

The Board is exposed to various risks of loss related to limited torts, theft of or damage to and destruction of asset and errors and omissions. To handle some of the risk, the Indigent Defender

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. RISK MANAGEMENT (continued)

Board maintains surety bond coverage. No settled claims from these risks have exceeded insurance coverage in the last three years. There were no significant changes to insurance coverage during the year ended December 31, 2006.

L. LITIGATIONS

There is no litigation pending against the Indigent Defender Board, at December 31, 2006.

M. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

N. RESTRICTED NET ASSETS

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

There are no restricted assets.

O. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. The Eleventh Judicial District Indigent Defender Board does not have any reservations or designations of their fund balance.

P. CONTINGENCIES

As of December 31, 2006, in the opinion of management, there are no outstanding matters that would have a significant effect on the financial position of the Indigent Defender Board.

Required Supplemental Information

ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
MANSFIELD, LA
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
BUDGET AND ACTUAL
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Bond fees, forfeitures, and court costs	229,000	237,000	237,827	827
Indigent Defender Assistance	50,000	14,100	14,074	(26)
Interest Income	85	85	85	
Total Revenues	<u>279,085</u>	<u>251,185</u>	<u>251,986</u>	<u>801</u>
Expenditures:				
Contract Labor- Indigent Defenders	290,000	305,200	305,148	52
Contract Labor- Other	8,500	7,015	7,012	3
Accounting and Legal	3,200	3,200	3,200	
Office Expense	50	110	108	2
Insurance - Bond	50	50	50	
Other Legal	18,000			
Total Expenditures	<u>319,800</u>	<u>315,575</u>	<u>315,518</u>	<u>57</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(40,715)</u>	<u>(64,390)</u>	<u>(63,532)</u>	<u>858</u>
Net change in Fund Balances			<u>(63,532)</u>	<u>858</u>
Fund balance, beginning of year			<u>144,534</u>	
Fund balance, end of year			<u>\$ 81,002</u>	<u>\$ 858</u>

Independent Accountant's Report of Applying Agreed-Upon Procedures

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors
Eleventh Judicial District Indigent Defender Board
Mansfield, LA 71052

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Eleventh Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Eleventh Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 2006, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$ 15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures in excess of the \$15,000 for materials and supplies, and there were no expenditures over \$100,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The Board provided me with the required list including the noted information.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

A review of the disbursement journal did not indicate any applicable employees.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

The Board used the prior year revenue as the current year budget amounts. The budget was amended in November. In 2005, the Board dealt with a high profile case that caused both revenues and expenditures to increase. The budget was amended to reflect more realistic values for 2006.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenue and expenditures. Budgeted expenditures for the year did not exceeded actual amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

All checks were supported by proper documentation as to proper amount and payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

The payments were found to be coded to the correct fund and general ledger accounts.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the selected disbursements indicated approvals from board members.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:4.1 through 42:13 (the open meeting law).

The Eleventh Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. I could find no evidence supporting or denying such assertion.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected all deposits for the period under examination and found no indication of new bank loans, bonds, or like indebtedness in 2006.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The Indigent Defender Board has no employees, and in my review of the cash disbursements I noted nothing which appeared to be bonuses, advances, or gifts.

Prior-Year Comments and Recommendations

12. Review any prior-year suggestions, recommendations, and or comments to determine the extent to which such matters have been resolved. In the agreed-upon procedures engagement for the year ended December 31, 2005, the following were reported:

There were no findings for the year ended December 31, 2005.

I was not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Eleventh Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Deborah D. Dees, CPA
Mansfield, Louisiana
May 10, 2007

Louisiana Attestation Questionnaire

The accompanying Louisiana Attestation Questionnaire has been completed by management and is included in this report as required.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

February 15, 2007

Deborah D. Dees, CPA
122 Jefferson Street
Mansfield, LA 71052

In connection with your review of our financial statements as of December 31, 2006 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of February 1, 2006.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

David B. Dears, III Secretary 5/21/07 Date

Treasurer _____ Date

President _____ Date